



Informational Guideline Release

Property Tax Bureau
Informational Guideline Release (IGR) No. 04-211
December 2004

BOAT EXCISE BILLS

(G.L. Ch. 60B §§4 and 5)

This Informational Guideline Release sets forth requirements for the content of boat excise bills.

The bills have been revised to reflect 2004 legislation that changes the deadline for applying for an abatement. See the reverse side of Model 1(BE). Clarifying changes have also been made to the language on the bills explaining the reasons a taxpayer may obtain an abatement. Communities may continue to use the current explanations if space limitations preclude implementing the new ones.

Topical Index Key:

Boat Excise

Distribution:

Assessors
Collectors

BOAT EXCISE BILLS

(G.L. Ch. 60B §§4 and 5)

Boat excise bills are governed by General Laws Chapter 60B §§4 and 5. In addition, the Commissioner is authorized to prescribe and approve any form he deems necessary and convenient for use in implementing and collecting the boat excises. G.L. Ch. 58 §31.

These guidelines establish minimum requirements for the form and content of boat excise bills. Excise bills must conform to these minimum requirements in order to be considered approved forms and properly issued. The "model" excise bill and demand included as part of this guideline meet these minimum requirements.

GUIDELINES:

I. FORM OF BILLS

Cities and towns may use any format that presents the required content of boat excise bills to the taxpayer in a clear and concise manner. This means communities may format the bills to their own specifications or may use the format shown in the models.

II. CONTENT OF BILLS

A. Excise Bills

Bills for boat excises must include:

1. Fiscal Year - The bills should be captioned "Notice of Boat Excise" or "Boat Excise Bill" and must state the applicable fiscal year.
2. Taxpayer Information - The name(s) and mailing address of the person(s) assessed the excise must be shown.
3. Boat Description - A description of the boat subject to the excise must be provided. This description must include the following:

- Registration or documentation number of the boat.
 - Model year of the boat.
 - Name of the boat.
 - Length of the boat.
4. Valuation - The valuation of the boat according to the schedule in Ch. 60B §1, must be shown.
 5. Excise Rate - The excise rate of \$10.00 per \$1000 of valuation must be shown.
 6. Excise Due - The amount of the excise due must be shown.
 7. Excise Due Date - The bill must include the following information on the excise due date:
 - The date the excise bill was issued.
 - A statement that the excise is "Due and Payable in Full Within 60 Days of Issue". Alternatively, the bill may state the actual due date.
 8. Payment Instructions - The bill should include instructions on making payments, including at a minimum, the following information:
 - Checks are payable to the city/town.
 - The address to mail payments.
 - Collector's Office hours.
 9. Billing/ Appeal Rights Information -
 - The bill must include the following statement on late payment penalties: Excise not paid when due is subject to interest at 12% per annum from due date until payment made, collection charges and penalty of \$20.00 or 20% of excise, whichever is greater.
 - The reverse side of the bill must provide the billing and appeal rights information shown in Model 1(BE).

B. Demand Notices

If the entire excise is not paid when due, the Collector will make a demand for payment on the taxpayer and then proceed to collect the amount outstanding. **The earliest a demand may be issued is two days after the excise due date.** Demand notices must include:

1. The same fiscal year, taxpayer, boat description, valuation, excise rate, and payment instructions information found on the excise bill as explained in Section II-A above.
2. The date the excise bill and the date the demand issued.
3. The following information on the amount due:
 - Amount of the excise.
 - Payments/abatements made since excise bill issued.
 - Amount overdue.
 - Amount of interest on overdue amount.
 - Penalty (\$20.00, or 20% of excise, whichever is more)
 - Demand charge
 - Total amount due.
4. The following statements shown on Model 2(BE):
 - In compliance with the law, I hereby demand of you payment of your boat excise.
 - Unless excise together with interest at rate of 12% per annum from due date until payment made, this demand charge, and penalty of \$20.00 or 20% of excise, whichever is greater, is paid within 14 days from the demand date, collection will be enforced according to law.

MODEL 1(BE)

(CITY/TOWN OF _____), MASSACHUSETTS
COLLECTOR OF TAXES

STATE EXCISE RATE
\$10.00 ON \$1000

FISCAL YEAR _____ BOAT EXCISE BILL
DUE AND PAYABLE IN FULL WITHIN 60 DAYS OF ISSUE

Fiscal Year _____ July 1, _____ to June 30, _____								
Reg. or Doc. No.	Name of Boat	Length	Model Year	Valuation	Date of Issue			Bill No.
					Mo.	Day	Yr.	
Make Checks Payable to: The (City/Town) Of (_____) Mail Payments to: (Address)				Excise Due				
Name of Owner(s) Address								
EXCISE NOT PAID WHEN DUE IS SUBJECT TO INTEREST AT 12% PER ANNUM FROM DUE DATE UNTIL PAYMENT MADE, COLLECTION CHARGES AND PENALTY OF \$20.00 OR 20% OF EXCISE, WHICHEVER IS GREATER.				Total Due				
				See Reverse Side For Important Information				

NOTICE

For receipt, enclose a self-addressed stamped envelope with entire bill. If no receipt is desired, DETACH COLLECTOR'S COPY and forward with remittance.

IF YOUR EXCISE IS NOT PAID WHEN DUE, YOU WILL BE CHARGED INTEREST AT THE RATE OF 12% PER ANNUM AND COLLECTION COSTS. YOU WILL ALSO BE CHARGED A PENALTY OF \$20.00, OR 20% OF THE EXCISE DUE, WHICHEVER IS GREATER, AND MAY BE BARRED FROM MOORING OR DOCKING YOUR BOAT.

You may be entitled to an abatement (or refund if the excise is paid) if:

- (1) your boat is valued for more than the amount listed in the schedule established by G.L. Ch. 60B §2(c). Failure to have filed your Boat Excise Return with the assessors by August 1 may limit or even bar any abatement you may otherwise have been granted.
- (2) your boat is exempt from the excise under G.L. Ch. 60B §3.
- (3) you sell, trade or otherwise transfer ownership of the boat during the same fiscal year.
- (4) you move to another state, and if required to register the boat, register it there and cancel or not renew your Massachusetts registration, during the same fiscal year.

You are not entitled to an abatement if you (1) cancel your registration and retain ownership of the boat, or (2) change the location or registration of the boat to another Massachusetts city or town, during the same fiscal year.

Applications for abatement must be received by the Board of Assessors within three years after the excise was due, or one year after the excise was paid, whichever is later. To preserve your right to appeal, you must file on time.

Abatement applications are available on request from the Assessors' Office.

CONTACT THE ASSESSORS' OFFICE IF YOU HAVE QUESTIONS ABOUT YOUR EXCISE OR ABATEMENT RIGHTS AND THE COLLECTOR'S OFFICE IF YOU HAVE QUESTIONS ABOUT PAYMENT OF THE BILL.

MODEL 2(BE)

(CITY/TOWN OF _____), MASSACHUSETTS
COLLECTOR OF TAXES

STATE EXCISE RATE
\$10.00 ON \$1000

IN COMPLIANCE WITH THE LAW, I HEREBY DEMAND OF YOU PAYMENT OF YOUR FISCAL YEAR _____ BOAT EXCISE

Fiscal Year _____ July 1, _____ to June 30, _____					Demand Date			
Reg. or Doc. No.	Boat Name	Model Year	Length	Valuation	Date of Issue Mo. Day Yr.			Bill No.
Make Checks Payable to: The (City/Town) Of (_____) Mail Payments to: (Address)				Excise Due				
				Payments/ Abatement				
				Amount Overdue				
				Interest				
Name of Owner(s) Address				Penalty				
				Demand				
				Total Due				
UNLESS EXCISE TOGETHER WITH INTEREST AT RATE OF 12% PER ANNUM FROM DUE DATE UNTIL PAYMENT MADE, THIS DEMAND CHARGE, AND PENALTY OF \$20.00, OR 20% OF EXCISE, WHICHEVER IS GREATER, IS PAID WITHIN 14 DAYS FROM THE DEMAND DATE, COLLECTION WILL BE ENFORCED ACCORDING TO LAW.								

THIS FORM APPROVED BY COMMISSIONER OF REVENUE